

The assessment laws and the constitutional rule which requires every one to contribute his proportion of public taxes according to his actual worth in property considered with reference to the valuation of life interests.

The rule of this Court according to which allowances are made to widows in lieu of dower, its origin and errors considered.

The legislative rules, and the rules of the Court by which the value of life interests are to be adjusted.

The value of a life interest should be made as of the day when it is taken away.

Where a life interest is extinguished by a sale, or the like, its equivalent then vests in the tenant for life; and, after his death, will go to his assignee or legal representative.

SUSAN F. WILLIAMS, widow of William E. Williams, and guardian of his four infant children and heirs-at-law, Elizabeth C. Williams, William S. Williams, Mary S. Williams, and Otho H. Williams, \* on the 18th of April, 1827, filed her petition, in  
**187** which, as amended, she set forth, that her wards were seised of a valuable farm, in Frederick County, called Ceresville, containing about five hundred and twenty acres; and also of a tract of woodland, in the same county, containing about one hundred and twenty acres; which property, from its character, required the constant superintendence of an active man to render it profitable, which the petitioner was incompetent to bestow. That the dwelling-house and other buildings were then considerably out of repair, and would require a large expenditure to put them into proper tenantable condition. That the rent of the farm was much reduced by taxes, repairs, and other incidental charges. That the infants, who were all between fifteen and eight years of age, had no other source of revenue than the farm, the net rent of which was insufficient for their maintenance and education; and that the amount for which the estate would sell, by a judicious investment of it, would yield the infants an income nearly three times greater than its net rent—whereupon she prayed, that to ascertain the actual condition of the property, and the advisableness of a sale, a commission might be issued according to the Act of Assembly in such case made and provided.

With this petition, the petitioner nominated certain persons as commissioners; upon which on the 23rd of November, 1827, a commission was ordered and issued accordingly.

The commissioners, in their return, filed on the 15th of February, 1828, reported, that they had proceeded to view and examine the farm called Ceresville, situate about four miles from the City of Frederick, containing five hundred and twenty acres, more or less, including all the improvements, viz; the dwelling-house and out-buildings appertaining thereto; the farm or overseer's house, barn, wagon-house, corn-house, dairy, negro quarters, sheds, &c., &c. Blacksmiths' shops, ferry, dwelling occupied by the ferryman; a